[Mr. V. Subba Aiyar.]

Store Rules.

117. MR. M. N. PILLAI (*Trivandrum*): (*a*) Will the Government be pleased to state the circumstances and the special reasons that led to the passing of the Store Rules and the date on which they were passed?

(*b*) Are the Government aware that some Heads of Departments have violated the provision of the Store Rules and made direct purchases of clothing required for the Excise, Police and Forest Departments during 1099, from foreign firms?

(*c*) Will the Government be pleased to issue orders to them not to violate the provisions of the Store Rules in future?

MR. K. GEORGE (*Financial Secretary to Government*): (*a*) The Store Rules were introduced by the Government, as there were no clear rules regulating the purchase of stores for the departments of the Government. They were published in the Government Notification No. Fl. 2083, dated the 16th December, 1921.

(*b*) Government are not aware of the Store Rules having been departed from by Heads of Departments without the special sanction of Government.

(*c*) No department has the power to deviate from the Store Rules without the sanction of Government.

LEGISLATION.

***The Travancore Village Panchayat Bill.*—(Contd.)**

PRESIDENT: We will now proceed with the consideration of the Village Panchayat Bill.

Clause 47.

MR. V. SUBBA AIYAR (*Additional Head Sirkar Vakil*): Sir, we were considering Clause 47 the other day, and Mr. G. Parameswaran Pillai suggested that the provision as to taxation should be similar to the one in the Municipal Regulation and that the Village Panchayat should be in a position to decide as to which particular form of tax it would levy. I accept that suggestion and beg to move the following for Clause 47 of the Bill:—

"*Any Village Panchayat—*

(*a*) *after observing such preliminary procedure as may be prescribed,*

(*b*) *subject to such rules as may be prescribed,*

(*c*) *subject to such bye-laws as may be framed by the Panchayat and* (*d*) *subject to the previous sanction of Our Government,*

may impose at such rates not exceeding the maxima prescribed all or any one or more of the following:

(*1*) *a cess on land,*

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(2) *any rate, tax, cess or any license or other fee, for the discharge of the duties under this Regulation.*"

MR. T. K. VELU PILLAI (*Trivandrum cum Nedumangad*): I second it.

MR. G. PARAMESVARAN PILLAI (*Neyyattinkara*): That is in accordance with the provision in the Municipal Regulation.

PRESIDENT: May I take it that the House accepts it?

MR. C. SANKARA MENON (*Quilon*): Is it an amendment to my amendment? Mr. G. Paramesvaran Pillai's amendment is not an independent amendment. He seconded my amendment.

PRESIDENT: I thought you had agreed to the suggestion.

MR. G. PARAMESVARAN PILLAI (*Neyyattinkara*): Mr. Subba Aiyar's is an independent amendment and it may be accepted.

PRESIDENT: Yes. It is an independent amendment. Your own amendment has not been disposed of.

MR. G. PARAMESVARAN PILLAI (*Neyyattinkara*): When this is accepted, the other automatically goes out.

PRESIDENT: The original amendment was proposed by Mr. Sankara Menon and it was seconded by Mr. G. Paramesvaran Pillai.

MR. V. SUBBA AIYAR (*Additional Head Sirkar Vakil*): It will not affect the second portion of his amendment; it will virtually be giving effect to part 1 of his amendment. Part 2 may be separately taken up. Part 2 runs thus :—

"Nothing contained in sub-section (1) shall authorise a Panchayat to levy any tax, cess, rate, or any license or other fee if the majority of the voters of the village in accordance with the rules to be framed in this behalf object to the levy of any such tax, cess, rate, or any license or other fee."

This may be taken up separately and my amendment will answer to part 1 and Mr. G. Paramesvaran Pillai's amendment also.

MR. C. SANKARA MENON (*Quilon*): There is a proviso in part 1 of my amendment so far as tax on lands is concerned.

MR. V. SUBBA AIYAR (*Additional Head Sirkar Vakil*): Part 1 runs thus :—

"Unless exempted wholly or partially by Our Government, a Panchayat may, with the previous sanction of Our Government and subject to such rules as may be framed in this behalf, levy any tax, rate, cess or any license or other fee for the discharge of duties under Sections 16 and 17.

Povided that it shall not be competent to the Panchayat to levy any tax, cess or rate on lands already assessed to public revenue."

That will be a matter left to the Village Panchayat.

PRESIDENT: Last day when the Bill was under consideration, Mr. Sankara Menon moved his amendment.

MR. G. PARAMESVARAN PILLAI (*Neyyattinkara*): In seconding it, I said I seconded only part of his amendment.

PRESIDENT: That cannot be seconding.

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[President.]

MR. N. PADMANABHA PILLAI (*Karunagapalli*): I seconded it.

PRESIDENT: Then you spoke about it, and then Mr. Subba Aiyar has now moved the further amendment.

MR. V. SUBBA AIYAR (*Additional Head Sirker Vakil*): My amendment may be regarded as a substitution for part 1 of Mr. Sankara Menon's amendment. I suppose he will accept it.

PRESIDENT: He does not want to drop the proviso.

MR. V. SUBBA AIYAR (*Additional Head Sirkar Vakil*): The proviso may be considered then separately.

PRESIDENT: Let us first vote upon Mr. Sankara Menon's amendment and then you can put in the proviso. Has any member anything to say in regard to Mr. Sankara Menon's proposal?

MR. V. SUBBA AIYAR (*Additional Head Sirkar Vakil*): I have not replied to it. In the first place, although I am prepared to accept the first paragraph, the proviso, I do not think, is workable for this reason that there may not be, I believe, very many lands which will be subject to tax, if the proviso is given effect to. It may be left to the discretion of the Panchayat. As already stated, the Panchayat is an elected body and the majority at any rate of the members are elected; and therefore they are not expected to do anything against the interests of the residents of the Panchayat. Therefore, I do not see any reason why there should be any such provision. As to the second *viz.*, subsection 2, it seems to me rather a novel idea which is not in existence anywhere in any elected representative assembly. Of course, this House also is an elected representative assemly with an elected majority. I do not know whether we can go in for any taxation except with the vote of the majority of the electors. The vote of the majority is ascertained by the vote of the representatives themselves and if any representative does not act up to the instructions of the electorate, it is for the electorate to get rid of him when the election comes. I think therefore Mr. Sankara Menon's suggestion seems to be a novel one and at the same time impracticable.

MR. T. K. VELU PILLAI (*Trivandrum cum Nedumangad*): Are the *kanom* holdings liable to be taxed when lands already assessed may be liable to be taxed?

MR. V. SUBBA AIYAR (*Additional Head Sirkar Vakil*): *kanom* holdings also will be liable to be taxed.

PRESIDENT: Do you press your motion?

MR. C. SANKARA MENON (*Quilon*): So far as the proviso is concerned, I press it.

PRESIDENT: The proviso cannot be there without the substantive clause. That means you press your amendment. You may reply.

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MR. C. SANKARA MENON (*Quilon*): Mr. Subba Aiyar has not advanced any argument for imposing any assessment upon land, particularly when lands that are assessed to public revenue are exempted from any further assessment until the next settlement. Government is now, or rather the legislature is now, enabling the local bodies to impose assessment on lands. I submit that by this the Settlement Proclamation is being virtually repealed.

MR. V. SUBBA AIYAR (*Additional Head Sirkar Vakil*): I do not know how.

MR. T. K. VELU PILLAI (*Trivandrum cum Nedumangad*): What is the kind of land that is liable to be taxed?

MR. C. SANKARA MENON (*Quilon*): All lands. My amendment says that lands already assessed should be exempted.

PRESIDENT: That is to say lands which are styled Jenmom lands and are not assessed to public revenue can alone be taxed according to your proposition.

MR. C. SANKARA MENON (*Quilon*): That may be.

MR. G. PARAMESVARAN PILLAI (*Neyyattinkara*): May I know whether the same objection is not applicable in the case of assessment of lands provided for under the Municipal Regulation.

MR. C. SANKARA MENON (*Quilon*): That is the very same reason why I am protesting against it. When the Income Tax Regulation was introduced, the provision for assessment on land was introduced at that time. I protested on this account. In the Municipal Regulation, there is a similar provision.

PRESIDENT: What you say is not correct. There is no proposal to levy tax on lands so far as the Income Tax Regulation is concerned.

MR. C. SANKARA MENON (*Quilon*): That is, income from the land.

PRESIDENT: The Regulation exempts income from the land.

MR. C. SANKARA MENON (*Quilon*): It was attempted to be taxed.

PRESIDENT: It was never attempted to be taxed.

MR. K. PARAMESVARAN PILLAI (*Tiruvalla*): May I know what other source of revenue the Village Panchayat is likely to have?

MR. C. SANKARA MENON (*Quilon*): Buildings may be taxed. There is a large class of income which is not liable to any other kind of tax. That is to say, income over a certain amount only is now taxed under the Income Tax Regulation. There are people whose income may be much less than the taxable minimum under the Income Tax Regulation.

PRESIDENT: Profession tax.

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[Mr. G. Parameswaran Pillai.]

MR. C. SANKARA MENON (*Quilon*): Yes, Sir. These other taxes may be levied. But, on no account, should the land tax be increased. The people are already over-taxed and I do not think we would be justified in imposing additional tax on lands already assessed. Therefore, it is to avoid that that I say that lands which are already assessed to public revenue should not be taxed for local purposes.

With regard to the last portion of my amendment, no doubt, it is a novel provision; but, I say, it has to be introduced.

PRESIDENT: You want a referendum; then?

MR. C. SANKARA MENON (*Quilon*): Certainly, I do, Sir. Because, the people have absolutely no voice in the matter of taxation; taxes after taxes are being imposed on them.

MR. V. SUBBA AIYAR (*Additional Head Sirkar Vakil*): May I know what the elected representatives are for?

MR. C. SANKARA MENON (*Quilon*): Unless such a provision is introduced, I do not know whether the people would have any voice in the matter of taxation.

MR. G. PARAMESVARAN PILLAI (*Neyyattinkara*): Is Mr. Sankara Menon aware that it is open to the people to send away these Panchayatdars and re-elect others?

MR. C. SANKARA MENON (*Quilon*): For three years the people will have to bear the burden any way.

MR. T. K. VELU PILLAI (*Trivandrum cum Nedumangad*): May I ask Mr. Sankara Menon if referendum is not being disapproved of by political thinkers now-a-days?

MR. C. SANKARA MENON (*Quilon*): That may be. But so far as taxation is concerned, people will certainly agree to any amount of taxation if they find that it is to their benefit.

RAO BAHADUR K. A. KRISHNA AIYANGAR (*Nominated*) (*Deputy President*): Does not the idea of referendum take away the initiative and sense of responsibility from the elected representatives?

MR. C. SANKARA MENON (*Quilon*): It does not. The initiative is with them.

MR G. PARAMESVARAN PILLAI (*Neyyattinkara*): May I know from Mr. Sankara Menon whether in practice it is possible to have a referendum without difficulty?

MR. C. SANKARA MENON (*Quilon*): I think it is quite possible if proper rules are framed.

MR. G. PARAMESVARAN PILLAI (*Neyyattinkara*): May I know from Mr. Sankara Menon the approximate number of electors in a village on an average?

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MR. C. SANKARA MENON (*Quilon*): It depends upon the area of the village and various other things.

MR. T. K. VELU PILLAI (*Trivandrum cum Nedumangad*): Does Mr. Sankara Menon propose a referendum with regard to all the functions of the Panchayat, both obligatory and discretionary?

MR. C. SANKARA MENON (*Quilon*): No; I want a referendum only with reference to taxation, because the success or failure of these institutions depends entirely on this matter. It would be certainly very hard on the people if the Panchayat goes on imposing taxes, saying that they are going to improve the town. There are several Municipalities the incomes of which are hardly sufficient for their maintenance. Therefore the Panchayats should be satisfied with what the people are willing to give. They should have no right to impose taxes on the people without their consent. Therefore, to avoid all these things, I say that the people must be given a voice in the matter of taxation. Therefore I press my amendment.

MR. V. SUBBA AIYAR (*Additional Head Sirkar Vakil*): I have nothing more to say.

PRESIDENT: The first part of the amendment is:—

"47 (1) Unless exempted wholly or partially by Our Government, a Panchayat may, with the previous sanction of Our Government and subject to such rules as may be framed in this behalf, levy any tax, rate, cess, or any license or other fee for the discharge of duties under sections 16 and 17:

Provided that it shall not be competent to the Panchayat to levy any tax, cess or rate on lands already assessed to public revenue."

The amendment was put to vote and lost.

PRESIDENT: The next part of the amendment is:—

"(2) Nothing contained in sub-section (1) shall authorise a Panchayat to levy any tax, cess, rate or any license or other fee if the majority of the voters of the village in accordance with the rules to be framed in this behalf object to any such tax, cess, rate or any license or other fee."

The amendment was put to vote and lost.

MR. G. PARAMESVARAN PILLAI (*Neyyatinkara*): In the light of Mr. Subba Aiyar's amendment, I do not move my amendment.

MR. V. SUBBA AIYAR (*Additional Head Sirkar Vakil*): Sir, I beg to move to substitute the following for Clause 47:

"*Any Village Panchayat—*

(*a*) *after observing such preliminary procedure as may be prescribed,*

(*b*) *subject to such rules as may be prescribed,*

(*c*) *subject to such bye-laws as may be framed by the Panchayat and*

(*d*) *subject to the previous sanction of Our Government,*

may impose at such rates not exceeding the maxima prescribed all or any one or more of the following:

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[Mr. C. Sankara Menon.]

(1) *a cess on land,*

(2) *any rate, tax, cess or any license or other fee,*

for the discharge of the duties under this Regulation."

I have already explained the provisions of the Clause.

MR. G. PARAMESVARAN PILLAI (*Neyyattinkara*): I second it.

The amendment was accepted by the House.

The question that Clause 47 as substituted and Clauses 48 to 53 do form part of the Bill was put to vote and carried.

The clauses were added to the Bill.

Clause 54.

PRESIDENT: The next amendment relates to Clause 54. Mr. P. K. Narayana Pillai, who has sent in the amendment, is absent.

MR. V. SUBBA AIYAR (*Additional Head Sirkar Vakil*): I will accept the amendment. The word '*village*' was introduced by mistake. In the village there may not be a Village Court at all. There may be a Munsiff's Court or a Stipendiary Magistrate's Court. Therefore '*of such court*' would be enough. I move that the word '*village*' in line 3, sub-clause (4) of Clause 54 be omitted.

MR. G. PARAMESVARAN PILLAI (*Neyyattinkara*): I second it.

The amendment was accepted by the House.

The question that Clause 54 as amended and Clauses 55 to 62 do form part of the Bill was put to vote and carried.

The clauses were added to the Bill.

Clause 63.

MR. C. SANKARA MENON (*Quilon*): I beg to move to add the following as sub-clauses 4 to 6:—

"(4). *All rules and forms made under this Regulation shall be published in Our Government Gazette and thereupon shall have the force of law.*

"(5). *A rule under this Section may be general for all Panchayats or for all Panchayats expressly exempted from its operation or may be special for any one or more Panchayats as Our Government may direct.*

"(6). *Any rule made under sub-section (3) may be repealed, altered or amended by Our Government subject to the provisions of sub-section (4).*"

Now, in Clause 63 there is no provision for publication of these rules that may be framed by Government. My first amendment is to remedy that.

Then, with regard to the second, the object of the amendment is that it may not always be possible to have a uniform set of rules for all the Panchayats, because the condition of each Panchayat may be

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different from the others. If a uniform set of rules is framed, it may not be practicable to apply the rules to all the Panchayats. Therefore, a provision is necessary to confer the power on Government to exempt certain Panchayats from the operation of certain rules. It is for that purpose that sub-clause (5) is to be added.

RAO BAHADUR K. A. KRISHNA AIYANGAR (*Nominated*) (*Deputy President*): Has not Mr. Sankara Menon omitted the word '*not*' after the word '*Panchayats*' in line 2 of sub-clause (5) proposed by him?

MR. C. SANKARA MENON (*Quilon*): Yes, Sir.

MR. V. SUBBA AIYAR (*Additional Head Sirkar Vakil*): It ought to be '*for all Panchayats not* expressly exempted'. The word '*not*' has been omitted by mistake.

MR. C. SANKARA MENON (*Quilon*): Yes, Sir; the word '*not*' has to be put in. I accept Mr. Subba Aiyar's suggestion.

My last clause is intened only to enable Government to alter the rules. I propose the addition of these three sub-clauses.

MR. J. JOHN NIDIRY (*Changanachery* cum *Minachil*): I second it.

MR. V. SUBBA AIYAR (*Additional Head Sirkar Vakil*): I have no objection to accept the amendment.

The amendment was accepted by the House.

MR. G. PARAMESVARAN PILLAI (*Neyyattinkara*): The object of my amendment is to give the public an opportunity to express beforehand what they feel about the rules framed under the Regulation. I am not very particular that these rules should be brought before the Council and that the Council should approve of them, provided Government would give us an assurance that the rules to be framed hereunder would be previously published and public criticism invited and that they would make the rules final only after the criticisms, from the Panchayats concerned or from the public, have been considered by Government.

MR. V. SUBBA AIYAR (*Additional Head Sirkar Vakil*): If it is worded as 'Government may, *after previous publication*,' I think that would satisfy my friend; because, the General Clauses Regulation expressly defines "*previous publication*".

MR. G. PARAMESVARAN PILLAI (*Neyyattinkara*): Yes, that will suffice.

PRESIDENT: Let us put in the words "*after previous publication*" after the words "*Our Government may*" in line 1, sub-clause (1), Clause 63.

The amendment was accepted by the House.

The question that Clause 63 as amended do form part of the Bill was put to vote and carried.

The clause was added to the Bill.

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[Mr. P. Paramesvaran.]

MR. V. SUBBA AIYAR (*Additional Head Sirkar Vakil*): Sir, I beg to move that the Bill be read again at a subsequent meeting of the Council of which due notice will be given.

RAO BAHADUR K. A. KRISHNA AIYANGAR (*Nominated*) (*Deputy President*): I second it.

MR. G. PARAMESVARAN PILLAI (*Neyyattinkara*): Is it necessary that we should read it once again at all? I wish to know from Mr. Subba Aiyar whether it cannot be passed by this Council itself.

MR. V. SUBBA AIYAR (*Additional Head Sirkar Vakil*): I think it may be carried on to the next Council; because official Bills do not lapse.

PRESIDENT: Is there any objection to the final reading now?

MR. V. SUBBA AIYAR (*Additional Head Sirkar Vakil*): We can have it even to-morrow; because I think the rule only says that it should not be in the same meeting.

MR. S. PARAMESVARA AIYAR (*Secretary to Government*): The rule says that it should be passed at a subsequent meeting.

MR. V. SUBBA AIYAR (*Additional Head Sirkar Vakil*): To-morrow we have a subsequent meeting.

PRESIDENT: We may take it up to-morrow and pass it. I think there is no objection to that according to the rules.

MR. V. SUBBA AIYAR (*Additional Head Sirkar Vakil*): We may give previous notice if it is to be passed to-morrow.

The question that the Bill be passed at a subsequent meeting of the Council was accepted by the House.

THE TRAVANCORE EZHAVA BILL.

MR. V. SUBBA AIYAR (*Additional Head Sirkar Vakil*): Sir I beg to move that the Ezhava Bill be taken up for final reading.

MR. M. GOVINDAN (*Co-opted*): I second it.

MR. V. SUBBA AIYAR (*Additional Head Sirkar Vakil*): Mr. Paramesvaran has got something to say.

PRESIDENT: Has he given notice of any amendment.

MR. V. SUBBA AIYAR (*Additional Head Sirkar Vakil*): He objects to the final reading of the Bill, I suppose.

MR. P. PARAMESVARAN (*Nominated*): ഈഴവ ബിൽ മൂ-ാം വായനയ്ക്കു എടുക്കണം എന്നുള്ള അഭിപ്രായത്തെ ഞാൻ ആക്ഷേപിച്ചു് എഴുന്നേൽക്കുന്നു.

ഈ ബിൽ ഇപ്പോൾ മൂ-ാം വായനയ്ക്കു എടുത്തുകൂടായെന്നും അടുത്തയോഗത്തിലേയ്ക്കു മാറ്റിവയ്ക്കണമെന്നും ഞാൻ അഭിപ്രായപ്പെടുന്നു.

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